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NYSE Croup, Inc. † 20 Broad Street New York, New York 10005 ↑ 212.656.5026 † € 212.656.5894 pmadho@nyse.com

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Mr Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

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Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, ING Groep N.V., 6.375% ING Perpetual Hyprid Capital Securities and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on June 15, 2007. Tentative listing date – Not yet determined.

Sircerely,

**PROCESSED** 

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END